

**265—12.1 (16) Qualified allocation plans.**

**12.1(1)** *Four percent qualified allocation plan.* The qualified allocation plan entitled Iowa Finance Authority Low-Income Housing Tax Credit Program 4% Qualified Allocation Plan (“4% QAP”) dated September 7, 2016, shall be the qualified allocation plan for the allocation of 4 percent low-income housing tax credits consistent with IRC Section 42 and the applicable Treasury regulations and Iowa Code section 16.35. The 4% QAP is incorporated by reference pursuant to Iowa Code section 17A.6 and 265—subrules 17.4(2) and 17.12(2). The 4% QAP does not include any amendments or editions created subsequent to September 7, 2016.

**12.1(2)** *Nine percent qualified allocation plan.* The qualified allocation plan entitled Iowa Finance Authority Low-Income Housing Tax Credit Program 2017 Qualified Allocation Plan (“9% QAP”) shall be the qualified allocation plan for the allocation of 9 percent low-income housing tax credits consistent with IRC Section 42 and the applicable Treasury regulations and Iowa Code section 16.35. The 9% QAP is incorporated by reference pursuant to Iowa Code section 17A.6 and 265—subrules 17.4(2) and 17.12(2). The 9% QAP does not include any amendments or editions created subsequent to September 7, 2016.

[ **ARC 8266B** , IAB 11/4/09, effective 12/9/09; **ARC 8947B** , IAB 7/28/10, effective 7/6/10; **ARC 9279B** , IAB 12/15/10, effective 1/19/11; **ARC 9950B** , IAB 12/28/11, effective 2/1/12; **ARC 0427C** , IAB 10/31/12, effective 12/5/12; **ARC 1139C** , IAB 10/30/13, effective 12/4/13; **ARC 1700C** , IAB 10/29/14, effective 12/3/14; **ARC 2225C** , IAB 10/28/15, effective 12/2/15; **ARC 2723C** , IAB 9/28/16, effective 11/2/16]